

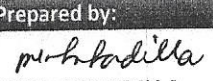
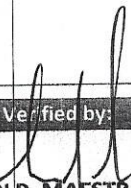
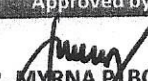


TANZA WATER DISTRICT

DISBURSEMENT CONTROL PROCEDURE

Type of Document: Quality Management System Procedures
Document No. TWD-QP-ACM-001 Rev. no. Ø Page 1 of 6

Execution Date	Rev. No.	Revision Type	Change Description	Page Affected	Originator
NOV 04 2016	Ø	New	Newly established in accordance to the ISO 9001:2015 requirements.	-	ACM

Prepared by:	Verified by:	Approved by:
 MELANIE P. BOBADILLA	 KAREN P. MAESTRADO	 ENGR. MYRNA P. BOBADILLA
Originator	ISO Facilitator	General Manager

This document is a sole property of Tanza Water District. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from Tanza Water District.

Only documents with standard stamps of Tanza Water District are considered official.

Tanza Water District
Registration Mark:
OCT 27 2016
MASTER COPY

Tanza Water District
Distribution Mark:
NOV 02 2016
CONTROLLED COPY

This document is updated and controlled if it bears the red "CONTROLLED COPY" stamp. Otherwise, please refer to the Document Control Center (DCC) for your updated copy.

5.0 RESPONSIBILITY AND AUTHORITY

- 5.1 All concerned Division Managers shall be responsible for the accomplishment and approval of Documented Claims with required attachment/s and for submitting such documents to Accounting and Cash Management Division.
- 5.2 The Accounting Officer shall be responsible for the review and approval of request base on availability of fund.
- 5.3 The Accounting and Cash Management Division shall be responsible for the checking of the completeness of the documents, preparation of the Journal Entry Vouchers and the journals, and posting records in the Books of Accounts.
- 5.4 The Cashier shall be responsible for preparing and releasing of checks.
- 5.5 The General Manager shall be responsible for the approval of the Disbursement Vouchers, the prepared check and of the Documented Claims and Required Attachments.

1.0 OBJECTIVE

The purpose of this procedure is to establish the appropriate process of check disbursement in accordance with COA Rules and Regulations.

2.0 SCOPE

This procedure covers Tanza Water District’s process of preparing Disbursement Voucher and Journal Entry Voucher, Check preparation and releasing, and recording of vouchers to the journals and ledger.

3.0 DEFINITION OF TERMS

- 3.1 Commission on Audit (COA) – is an independent constitutional commission established by the constitution of the Philippines. It has the primary function to examine, audit and settle all accounts and expenditures of the funds and properties of the Philippine government.
- 3.2 Journal Entry Voucher (JEV) – is an accounting record that notes the details of the transaction for record keeping and auditing purposes. This voucher includes the names of accounts affected, the date of the transaction, description of the transaction, signature of authorizing parties, and other details critical to proper accounting procedures.
- 3.3 Check Disbursements Journal (CkDJ) – is a specialized accounting journal used in accounting system to keep tract of expenses incurred when check is used for payment. The entry involves crediting ‘Cash in Bank’ account and debiting the corresponding expense account.
- 3.4 Disbursement Voucher (DV) – is a form used when a check is issued for payment to an individual or an organization.

4.0 REFERENCE DOCUMENTS

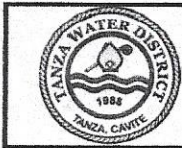
- 4.1 Commission on Audit Rules and Regulations
- 4.2 Budget Control Procedure
- 4.3 New Government Accounting System

6.0 PROCEDURE DETAILS

6.1 Disbursement Voucher Process

Process Flow	In-charge	Process Description	Records
Start			
Receiving	Accounting Officer	Shall receive duly approved Documented Claims with required attachment/s.	Documented Claims; Required Attachments
Document Review	Accounting Officer	Shall review and check the completeness of submitted documents. <i>Note:</i> Shall return lacking documents to the concerned officer for completion.	Documented Claims; Required Attachments
Vouchering	Accounting Processor	Shall prepare the Disbursement Voucher and Journal Entry Voucher.	DV; JEV
Request Approval	Accounting Officer	Shall review and approve the request base on verification fund availability. <i>Note:</i> 1) The documents shall be returned to the concerned officer, if there is no budget available. 2) Shall monitor the budget in accordance with the Budget Control Procedure.	DV; JEV; Documented Claims; Required Attachments
Certification	ACM Division Manager	Shall certify the completeness of the documents and the fund availability	DV; JEV; Documented Claims; Required Attachments
A			

A			
↓			
Certification	General Manager	Shall approve the request by signing in the approval section of the Disbursement Voucher.	DV; JEV; Documented Claims; Required Attachments
↓			
Check Preparation	Cashier	Shall prepare corresponding check according to the indicated data in the Disbursement Voucher.	Bank Check;
↓			
Final Approval	General Manager	Shall approve and authorized the creation of the check by affixing signature on the check.	Bank Check; DV; JEV; Documented Claims; Required Attachments
↓			
Check Releasing	Cashier	Shall release the corresponding check to the claimant. <i>Note:</i> Shall record the releasing of check as payment in the Payment Releasing Logbook.	Bank Check Released Check Logbook
↓			
Recording	Accounting Officer	Shall record JEV entries in the corresponding Journal and General Ledger. <i>Note:</i> 1) The journals are prepared at the end of the month. 2) The General Ledger is prepared after accomplishment of the journals. 3) Printing of the General Ledger is done at the end of the year.	CkDJ; Cash Disbursements Journal; General Journal; General Ledger
↓			
End			



Disbursement Control Procedure

Document No.	:	TWD-QP-ACM-001
Revision Level	:	0
Page	:	Page 6 of 6

6.2 Reports

Reports	Frequency	Responsible
Check Disbursements Journal	Monthly	Accounting Officer
Cash Disbursements Journal	Monthly	Accounting Officer
General Journal	Monthly	Accounting Officer

7.0 PERFORMANCE INDICATORS

7.1 The Division Manager shall ensure that all disbursement vouchers were properly prepared, accomplished, verified and accounted for.

8.0 ATTACHMENTS AND FORMS

8.1 Forms

- 8.1.1 Disbursement Voucher
- 8.1.2 Journal Entry Voucher
- 8.1.3 Petty Cash Fund Voucher
- 8.1.4 Check Disbursements Journal
- 8.1.5 Cash Disbursements Journal
- 8.1.6 Petty Cash Fund Record

8.2 Table of Documented Claims and Required Attachments

Tanzania Water District Registration Mark OCT 27 2016 MASTER COPY	Tanzania Water District Distribution Mark NOV 02 2016 CONTROLLED COPY	This document is updated and controlled if it bears the red "CONTROLLED COPY" stamp. Otherwise, please refer to the Document Control Center (DCC) for your updated copy.
---	---	--



Republic of the Philippines
TANZA WATER DISTRICT

DISBURSEMENT VOUCHER

MODE OF PAYMENT <input type="checkbox"/> MDS Check <input checked="" type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Others		No.: _____ Date: _____
Payee/Office:	TIN/Employee No.:	OS/BUS No.:
Address:	Date:	
	Title:	Code:
Particulars	Amount	
Certified: <input type="checkbox"/> Supporting documents complete and proper <input type="checkbox"/> Cash available <input type="checkbox"/> Subject to ADA (where applicable)	Approved for Payment: Signature: _____ Printed Name: _____ Position: _____ Date: _____	
Signature: _____ Printed Name: _____ Position: _____ Date: _____	Check/ADA No.: _____ Date: _____ Bank Name: _____ OR No./other relevant document issued: _____	Journal Entry Voucher: No: _____ Date: _____
Received Payment: Signature: _____ Printed Name: _____	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Tanza Water District OCT 27 2016 MASTER COPY </div> Date: _____	

TANZA WATER DISTRICT

No.: JEV#

Date:

[illegible]

ACM-003-00

Republic of the Philippines TANZA WATER DISTRICT Tanza, Cavite		No.:	
		Date:	
PETTY CASH VOUCHER		Responsibility Center Code:	
Payee / Office:			
Address :			
I. To be filled up upon request		II. To be filled up upon liquidation/reimbursement	
Particulars	Amount	Total Amount Granted	Php
		Total Amount Paid per	
		OR/CR/Invoice/RER/TO No.	
Purpose:		Amount Refunded/ (Reimbursed)	Php
A	Requested by:	C	
	Name of Requestor		<input type="checkbox"/> Received Refund <input type="checkbox"/> Reimbursement Paid
	Approved by:		
	Immediate Supervisor		Petty Cash Custodian
B	Paid by:	D	
	Tanza Water District		<input type="checkbox"/> Liquidation Submitted <input type="checkbox"/> Reimbursement Received by:
	Petty Cash Custodian		
	Cash Received by:		
	Signature over Printed Name of Payee		Signature of Payee
	Date:		Date:

ACM-003-00

Republic of the Philippines TANZA WATER DISTRICT Tanza, Cavite		No.:	
		Date:	
PETTY CASH VOUCHER		Responsibility Center Code:	
Payee / Office:			
Address :			
I. To be filled up upon request		II. To be filled up upon liquidation/reimbursement	
Particulars	Amount	Total Amount Granted	Php
		Total Amount Paid per	
		OR/CR/Invoice/RER/TO No.	
Purpose:		Amount Refunded/ (Reimbursed)	Php
A	Requested by:	C	
	Name of Requestor		<input type="checkbox"/> Received Refund <input type="checkbox"/> Reimbursement Paid
	Approved by:		
	Immediate Supervisor		Petty Cash Custodian
B	Paid by:	D	
	Tanza Water District		<input type="checkbox"/> Liquidation Submitted <input type="checkbox"/> Reimbursement Received by:
	Petty Cash Custodian		
	Cash Received by:		
	Signature over Printed Name of Payee		Signature of Payee
	Date:		Date:

[illegible]

Certified Correct:

[illegible]

Certified Correct:



PETTY CASH FUND RECORD

Petty Cash Fund

Petty Cash Custodian:

Designation: Petty Cash Custodian

[illegible]

I hereby certify that the foregoing is correct and complete record of all replenishments and disbursements made by me in my capacity as Petty Cash Custodian during the period of _____ to _____ inclusive, as indicated in the corresponding columns.

Prepared by:

PETTY CASH CUSTODIAN

Date _____

8.5. Table of Documented Claims and Required Attachments

NO.	DISBURSEMENT	DOCUMENTED CLAIM	REQUIRED ATTACHMENTS
1	Cash Advance	Request for Cash Advance	None
2	Purchase of Supplies / Equipment / Other Property	Purchase Order	Purchase Request Abstract of Quotation of Canvass Inspection and Acceptance Report** Sales Invoice*
5	Payment of bills	Statement of Accounts	Delivery Receipt*
6	Payroll	Summary of Payroll	None
7	Travel Allowance	Travel Order	Computation of Salaries Daily Time Record Itinerary of Travel Report of Travel Certificate of Travel Completed Certificate of Appearance / Participation
8	Expenses for Service Vehicle	Receipt (Official / Collection / Acknowledgement / Reimbursement Expense) or Invoice (Sales / Cash)	Trouble Report Form
9	Replenishment of Petty Cash	Petty Cash Fund Record	Petty Cash Vouchers Receipt (Official / Collection / Acknowledgement / Reimbursement Expense) or Invoice (Sales / Cash)** Travel Order with required attachments**
10	Remittances	Remittance List Remittance List of Premiums Remittance of Service Loan Accounts Short-Term Loan Remittance Form Membership Contributions Remittance Form Statement of Premium Account - Formal Sector Employees Premium Remittance List	Summary of Taxes Withheld None None None None None None None

*Requirement of attachment shall depend on the processing of transaction.

**Requirement of attachment shall depend on the type of transaction.